

**MEALS & RENTALS TAX RETURN**

FOR DRA USE ONLY



**MAKE SUFFICIENT COPIES FOR ALL YOUR FILING PERIODS BEFORE FILLING OUT THIS FORM.**

**BUSINESS NAME** \_\_\_\_\_

License Number	Tax Period	Due Date	Amended Return <input type="checkbox"/>
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**IF THIS IS YOUR FINAL RETURN, PLEASE GIVE REASON:**

☐ ① Business Discontinued    ☐ ② Change in Organization    ☐ ③ Business Sold    Last Day of Business \_\_\_\_\_

**RECEIPTS FROM MEALS AND BEVERAGES**

1	Tax Excluded Receipts.....	1		
2	Meals Tax at 8% (Multiply Line 1 by .08).....	2		
3	Tax Included Receipts.....	3		
4	Meals Tax at 7.41% (Multiply Line 3 by .0741).....	4		
5	<b>Total Meals Tax</b> (Line 2 plus Line 4).....	5		

**RECEIPTS FROM RENTALS**

6	Room Rental Receipts.....	6		
7	Permanent Resident Receipts.....	7		
8	Taxable Room Rental Receipts (Line 6 minus Line 7).....	8		
9	<b>Total Room Rental Tax</b> (Multiply Line 8 by .08 or .0741). Check rate used. <input type="checkbox"/> .08 <input type="checkbox"/> .0741 .....	9		
10	Motor Vehicle Rental Receipts.....	10		
11	<b>Total Motor Vehicle Rental Tax</b> (Multiply Line 10 by .08 or .0741). Check rate used. <input type="checkbox"/> .08 <input type="checkbox"/> .0741 .....	11		
12	<b>Total Tax</b> ( Line 5, plus Line 9 plus Line 11).....	12		

**ADDITIONS AND DEDUCTIONS**

13	Commission (Line 12 multiplied by .03. See 3% commission requirement on page 9)...	13		
14	Advance Payment or Credit Memo.....	14		
15	<b>Total Deductions</b> (Line 13 plus Line 14).....	15		
16	Interest (See instructions).....	16		
17	Penalty for Failure to Pay (See instructions).....	17		
18	Penalty for Failure to File (See instructions).....	18		
19	<b>Total Additions</b> (Sum of Lines 16, 17 & 18).....	19		
20	<b>Total Due</b> (Line 12 minus Line 15, plus Line 19) Make check payable to State of New Hampshire.....	20		
<b>Enclose, but do not staple or tape, your payment with the return.</b>				
21	<b>Tax Exempt Meals &amp; Rentals Receipts</b> (See instructions).....	21		

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Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

<b>SIGNATURE (IN INK)</b> (Failure to sign may result in the assessment of penalties.)		<b>PREPARER OTHER THAN TAXPAYER</b>	<b>DATE</b>
TELEPHONE NUMBER		DATE	
MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD NH 03302-2035		TAXPAYER'S TAX IDENTIFICATION NUMBER	
		TAXPAYER'S ADDRESS	
		CITY, STATE, ZIP CODE	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
 GENERAL INFORMATION

<b>CONSOLIDATED REPORTING</b>	<p>Operators having more than one license may request permission in writing to file on a consolidated basis provided all licenses use the same federal employer identification number. The request to the Department shall include the following:</p> <ol style="list-style-type: none"> <li>1) Operator's designation of one license number to be the master license number;</li> <li>2) Business name and each license number for each member of the consolidated group;</li> <li>3) Address for each license; and</li> <li>4) A statement that the operator agrees to the requirements of Rev 704.</li> </ol> <p>To qualify for consolidated reporting the operator agrees:</p> <ol style="list-style-type: none"> <li>1) To notify the Department, in writing, of any additions or deletions to the consolidated group within ten (10) days of any change;</li> <li>2) To continue to use the designated master license number unless written approval has been granted to change the designation;</li> <li>3) To keep records readily available which show activity by month for each individual license;</li> <li>4) To permit the Department to make an assessment against and collect from the master license for any member of the consolidated group when the records required in 3) are not made available; and</li> <li>5) If the consolidated return is late or the payment is late, then interest and penalties shall be applied as if individual returns had been filed.</li> </ol>
<b>QUARTERLY FILERS</b>	Any operator who has been in business for a full year whose year-round business has an average monthly tax liability of less than \$100 per month may request in writing to file quarterly returns. For additional information, please call (603) 271-3701.
<b>CHANGING THE PIN NUMBER</b>	Each licensed Meals and Rentals Tax operator who has completed an ACH Debit Authorization Form has been assigned a four (4) digit personal identification number (PIN) for use in accessing the TELEFILE and/or PCFILE systems. The PIN number has been generated by computer and randomly assigned. This PIN number will be mailed to you by the Department. PIN may be changed by the operator by selecting the option provided on the TELEFILE system. PCFILE operators must access the TELEFILE system to change their PIN by calling (603) 271-1000. The PIN must be a four (4) digit number. After changing your PIN, you will have the option of filing a return or exiting the system.
<b>ENTERING DOLLAR AMOUNTS</b>	<p><b>All dollars must be entered on the TELEFILE System in WHOLE DOLLARS. DO NOT ENTER CENTS.</b> For each entry which requires a dollar amount, you will be asked to enter the pound sign (#) once you have completely entered any dollar amount. The pound sign (#) may be found just below the number 9 of your touch-tone telephone keypad. For example, an operator reporting a meals tax of \$3,197.24 would enter as follows: TELEFILE: "Enter the total meals tax ... Enter this amount followed by the pound key (#), now."</p> <p>M&amp;RFILER: Enter 3197 #</p>
<b>VERIFYING CORRECT INFORMATION</b>	<p>After each item of tax information has been entered, TELEFILE will ask you to verify the entry. TELEFILE will repeat the information and will request you to acknowledge the accuracy of the entry. For example:</p> <p>TELEFILE: "You have entered Three Thousand One Hundred Ninety Seven Dollars. Press 1 if correct or press 2 to re-enter. If the entry should be 2197 instead of 3197, you would press 2. TELEFILE will again instruct you to enter the information and verify the amount. No more than three (3) attempts to enter the same entry will be allowed. If this occurs, the TELEFILE system will disconnect the call. If you are disconnected, please call (603) 271-3701.</p>
<b>CONFIRMATION NUMBER</b>	A 10-digit confirmation number will be provided at the conclusion of all TELEFILE and PCFILE transactions. This confirmation number will provide a record of the electronic filing transaction and should be retained in the taxpayer's records. (Note: A space has been provided to record this item on Line 22 of the worksheet contained within this booklet.)
<b>AMENDED &amp; FINAL RETURNS</b>	<b>You may not file amended or final returns through TELEFILE or PCFILE.</b> Amended and final returns must be filed by paper using the Meals & Rentals Tax Return (DP-14) contained in this booklet. Final returns must be submitted with the Meals and Rentals Tax License attached. If you need additional forms, you may copy those found in this booklet or call (603) 271-2192. Questions concerning amended or final returns may be directed to (603) 271-2186 or (603) 271-3701.
<b>PAPER RETURNS</b>	Meals & Rentals Tax operators may elect to file paper returns rather than file electronically; however, this election will result in the loss of the 3% commission, when gross receipts are equal to or greater than \$25,000 in a calendar year. Taxpayers are reminded to self-monitor their gross receipts to avoid a loss of their commission and other associated penalties.
<b>SEASONAL FILERS</b>	Any operator whose business is not open year round may request in writing to file only for the months operated during the year provided the filing months are consecutive. Operations previously approved for seasonal filing need NOT reapply each year unless their season changes. For additional information, please call (603) 271-3701.
<b>ENTITY CHANGE</b>	Entity changes in businesses require a new license. Operators must complete the CD-100 on page 7 and submit it any time there is an entity change.
<b>ADDRESS CHANGE</b>	To report an address change, operators must complete and file the Form CD-100 and submit it any time there is an entity change.